

103D CONGRESS  
1ST SESSION

# H. R. 640

To amend the Internal Revenue Code of 1986 to provide a refundable credit for individuals who provide long-term care for family members at home.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1993

Mr. SANDQUIST introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable credit for individuals who provide long-term care for family members at home.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Family Home-Care  
5 Act of 1992”.

6 **SEC. 2. REFUNDABLE CREDIT FOR LONG-TERM CARE OF**  
7 **FAMILY MEMBERS AT HOME.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of  
10 1986 (relating to refundable credits) is amended by redес-

1 ignating section 35 as section 36 and by inserting after  
2 section 34 the following new section:

3 **“SEC. 35. CREDIT FOR LONG-TERM CARE OF FAMILY MEM-**  
4 **BERS AT HOME.**

5 “(a) IN GENERAL.—In the case of an individual who  
6 shares a principal place of abode for more than one-half  
7 of the taxable year with 1 or more qualified persons, there  
8 shall be allowed as a credit against the tax imposed by  
9 this chapter for the taxable year an amount equal to  
10 \$10,000 for each such person.

11 “(b) DEFINITIONS.—For purposes of this section—

12 “(1) QUALIFIED PERSON.—The term ‘qualified  
13 person’ means any individual who—

14 “(A) is a parent, grandparent, dependent  
15 (as defined in section 152), or spouse of the  
16 taxpayer,

17 “(B) is determined by a physician to have  
18 an impairment which—

19 “(i) renders the individual physically  
20 or mentally incapable of caring for himself  
21 or herself, and

22 “(ii) has lasted, or is expected to last,  
23 at least 6 months, and

1           “(C) shares a principal place of abode for  
2           more than one-half of the taxable year with the  
3           taxpayer.

4           “(2) PHYSICIAN.—The term ‘physician’ means  
5           a doctor of medicine or osteopathy legally authorized  
6           to practice medicine or surgery in the jurisdiction in  
7           which he makes the determination under paragraph  
8           (1).

9           “(c) MULTIPLE ELIGIBLE TAXPAYERS.—If more  
10          than 1 individual is eligible for the credit under subsection  
11          (a) for any taxable year on the basis of the same qualified  
12          person—

13               “(1) the individuals shall be jointly limited to 1  
14          such credit for such year, and

15               “(2) the amount of the credit shall be allocated  
16          among the individuals in the manner prescribed by  
17          the Secretary.

18          “(d) REGULATIONS.—The Secretary shall prescribe  
19          such regulations as may be necessary to carry out the pur-  
20          poses of this section.”

21          (b) CLERICAL AMENDMENT.—The table of sections  
22          for subpart C of part IV of subchapter A of chapter 1  
23          of such Code is amended by striking the item relating to  
24          section 35 and inserting the following new items:

                    “Sec. 35. Credit for long-term care of family members at home.  
                    “Sec. 36. Overpayments of tax.”

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

○